

**SURVEY OF LOCAL  
GOVERNMENT FINANCES  
UTAH MUNICIPALITIES**

**FISCAL YEAR ENDED  
JUNE 30, 2005**

City

Washington City  
PO Box 575  
Washington, Utah 84780

**INSTRUCTIONS - Please read separate instructions BEFORE completing this report.**

**Part I TAX REVENUES**

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
		Amount		Amount	
	<b>Property Taxes</b>				
1.1	Property taxes - (All property taxes not separately listed below.)	T01	890,119	T01	
1.2	Property taxes - Debt service	T01		T01	
1.3	Property taxes - RDA increment	T01		T01	
1.4	Property taxes - Library	T01		T01	
1.5	Property taxes - Delinquent	T01	86,184	T01	
2	Fee in lieu	T01	173,066	T01	
	<b>Local Sales Taxes</b>				
3.1	General sales tax - Local option	T09	2,106,711	T09	
3.2	Highway improvement sales tax	T19	668,203	T19	
3.3	Resort community sales tax	T19		T19	
3.4	Resort plus sales tax	T19		T19	
3.5	Energy sales and use tax	T19	61,080	T19	
3.6	Transient room tax	T19		T19	
3.7	Public transit sales tax (UC 59-12-501)	T19		T19	
3.8	Other - Specify <i>z</i>	T19		T19	

CONTINUE ON PAGE 2 WITH PART I

2005

**Part I TAX REVENUES - Continued**

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
		Amount		Amount	
	<b>Franchise Taxes</b>				
4.1	Telephone franchise tax	T15	85,914	T15	
4.2	Cable TV franchise tax	T15	41,788	T15	
4.3	Water franchise tax	T15		T15	
4.4	Sewer franchise tax	T15		T15	
4.5	Other - <i>Specify</i> <input checked="" type="checkbox"/>	T15		T15	
	Natural Gas		117,310		
	<b>Licenses, Fees and Permits</b>				
5.1	Business license fees	T99	35,356	T99	
5.2	Building permit fees	T99	1,045,681	T99	
5.3	Other licenses, permits & taxes - <i>Specify</i> <input checked="" type="checkbox"/>	T99		T99	
	Animal, Alcohol, Cond. use		94,714		

Remarks

CONTINUE ON PAGE 3 WITH PART II

**Part II REVENUES - Other than tax and intergovernmental revenues**

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
			Amount		Amount
	<b>Utility Sales Revenue/User Fees</b>				
1.1	Water supply system	A91		A91	2,244,644
1.2	Electric power system	A92		A92	5,517,963
1.3	Gas supply system	A93		A93	
1.4	Transit or bus system	A94		A94	
	<b>Other Sales and Service Revenue</b>				
2.1	Sewer charges	A80		A80	2,128,418
2.2	Storm drainage	A80		A80	208,649
2.3	Garbage collection/street cleaning	A81		A81	
3.1	Parks and recreation charges	A61	98,020	A61	
3.2	Airport - Include rentals and gross sales of gas and oil	A01		A01	
3.3	Parking facilities, lots & meters	A60		A60	
3.4	Hospital charges received	A36		A36	
3.5	Cemeteries	A03	25,075	A03	
3.6	Municipal housing rental projects (gross)	A50		A50	
3.7	Special police services	A89	7,380	A89	
4.1	Impact fees	A89	2,625,303	A89	6,643,325
4.2	Connection fees	A89		A89	769,663
4.3	Plan check fees	A89	174,684	A89	
4.4	Zoning & subdivision fees	A89	110,884	A89	
4.5	Sale of maps & publications	A89		A89	
5	Other miscellaneous fees	A89	21,036	A89	
	<b>Special Assessments</b>				
6.1	Street cuts and public improvement	U01		U01	
6.2	Sidewalk & curb repairs	U01		U01	
6.3	Street lighting charges - Lighting districts	U01		U01	
6.4	Other special improvement & service	U01		U01	

CONTINUE ON PAGE 4 WITH PART II

2005

## Part II

## REVENUES - Other than tax and intergovernmental revenues - Continued

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
			Amount		Amount
	<b>Fines and Forfeitures (Circuit Court)</b>				
7.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99	
7.2	Parking ticket revenue	U99		U99	
	<b>Fines (Justice Court)</b>				
8.1	Court fines, bail forfeitures, and moving violations surcharges	U99	262,262	U99	
8.2	Parking ticket revenue	U99		U99	
	<b>Interest, Rents and Royalties</b>				
9	Interest earnings	U20	328,129	U20	487,171
10	Rents and royalties	U40		U40	
	<b>Miscellaneous</b>				
11	Other miscellaneous revenue - Specify <input checked="" type="checkbox"/> Golf Course, Irrigation Misc. & Contributions	U99	1,026,505	U99	1,293,246 2,766,066
12	Proceeds from bond issues	NR		NR	7,845,000
13	Receipts from sale of real property	U11		U11	

Remarks

CONTINUE ON PAGE 5 WITH PART III

**Part III INTERGOVERNMENTAL REVENUE**

		GOVERNMENTAL FUNDS				ENTERPRISE FUNDS							
		From the State (a)		From other local governments (b)		From federal government directly (c)		From the State (d)		From other local governments (e)		From Federal government directly (f)	
1	General support	C30	15,498	D30		B30		C30		D30		B30	
2	Public safety grants	C89		D89		B89		C89		D89		B89	
3	Streets and highways/C Roads	C46	434,977	D46		B46		C46		D46		B46	
4	Community development	C50		D50		B50		C50		D50		B50	
5	Liquor funds	C89	9,254	D89		B89		C89		D89		B89	
6	Intergovernmental service contracts	C89		D89		B89		C89		D89		B89	
7	Other – Specify <i>z</i>												
		C89		D89		B89		C89		D89		B89	

**Part IV DIRECT EXPENDITURES BY PURPOSE AND TYPE**

		GOVERNMENTAL FUNDS				ENTERPRISE FUNDS							
		Current operation direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures		Current operation direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures	
		(a)		(b)		(c)		(d)		(e)		(f)	
<b>Governmental Administration</b>													
1.1	Financial administration	E23	1,125,671	F23		G23		E23		F23		G23	
1.2	Judicial/courts	E25	116,180	F25		G25		E25		F25		G25	
1.3	Legal/attorney	E25		F25		G25		E25		F25		G25	
1.4	General municipal buildings	E31		F31		G31		E31		F31		G31	
1.5	Central administration	E29	53,694	F29		G29		E29		F29		G29	
1.6	Planning and zoning	E29		F29		G29		E29		F29		G29	
1.7	Economic development	E89	613,682	F89		G89		E89		F89		G89	
CONTINUE ON PAGE 6 WITH PART IV													

CONTINUE ON PAGE 6 WITH PART IV

**Part IV DIRECT EXPENDITURES BY PURPOSE AND TYPE - Continued**

GOVERNMENTAL FUNDS				ENTERPRISE FUNDS			
	Current operation direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current operation direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)	
<b>Public Safety</b>							
2.1 Police	E62 541,874	F62	G62	E62	F62	G62	
2.2 Fire	E24 503,456	F24	G24	E24	F24	G24	
2.3a Ambulance/paramedic - Use this line if the services are part of the fire department.	E24	F24	G24	E24	F24	G24	
2.3b Ambulance/paramedic - Use this line if the services are not part of the fire department.	E32	F32	G32	E32	F32	G32	
2.4 Corrections/jail	E05	F05	G05	E05	F05	G05	
2.5 Protective inspection and regulation	E66 157,036	F66	G66	E66	F66	G66	
<b>Environment and Housing</b>							
3.1 Sewer	E80	F80	G80	E80 3,018,134	F80	G80	
3.2 Storm drainage	E80	F80	G80	E80 270,160	F80	G80	
3.3 Solid waste management	E81	F81	G81	E81	F81	G81	
3.4 Recycling programs	E81	F81	G81	E81	F81	G81	
3.5 Housing & community development	E50	F50	G50	E50	F50	G50	
3.6 Redevelopment agencies	E50	F50	G50	E50	F50	G50	
3.7 Parks and recreation programs (not addressed below.)	E61 600,139	F61	G61	E61	F61	G61	
3.8 Cultural & community events	E61	F61	G61	E61	F61	G61	
3.9 Golf courses	E61	F61	G61	E61 1,045,577	F61	G61	
3.10 Rodeo grounds & equestrian parks	E61	F61	G61	E61	F61	G61	
3.11 Cemeteries	E03 69,085	F03	G03	E03	F03	G03	
3.12 Libraries	E52	F52	G52	E52	F52	G52	

CONTINUE ON PAGE 7 WITH PART IV

CONTINUE ON PAGE 7 WITH PART IV

**Part IV DIRECT EXPENDITURES BY PURPOSE AND TYPE - CONTINUED**

FORM F-65(UT-2) (3-25-2005)

GOVERNMENTAL FUNDS				ENTERPRISE FUNDS			
	Current operation direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current operation direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)	
<b>Transportation</b>							
4.1 Roads & streets – maintenance and construction – See instructions	E44 902,472	F44 2,081,108	G44	E44	F44	G44	
4.2 Other road and street maintenance – including snow removal	E44	F44	G44	E44	F44	G44	
4.3 Sidewalk, curb, & gutter	E44	F44	G44	E44	F44	G44	
4.4 Street lighting	E44	F44	G44	E44	F44	G44	
4.5 Engineering	E44	F44	G44	E44	F44	G44	
4.6 Municipal airports	E01	F01	G01	E01	F01	G01	
4.7 Parking facilities	E61	F61	G61	E61	F61	G61	
<b>Health</b>							
5.1 Own hospitals	E36	F36	G36	E36	F36	G36	
5.2 Other hospitals	E38	F38	G38	E38	F38	G38	
5.3 Health (other than hospitals)	E32	F32	G32	E32	F32	G32	
<b>Interest on Debt</b>							
6.1 Interest on debt – Water supply system	E91			E91 255,827			
6.2 Interest on debt – Electric power system	E92			E92 245,296			
6.3 Interest on debt – Gas supply system	E93			E93			
6.4 Interest on debt – Transit or bus system	E94			E94			
6.5 Interest on debt – All other interest	E89 707,025			E89 227,637			

CONTINUE ON PAGE 8 WITH PART IV

## Part IV

## DIRECT EXPENDITURES BY PURPOSE AND TYPE - CONTINUED

Page 8

		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
		Current operation direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current operation direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)
<b>Utilities</b>							
7.1	Water supply system	E91	F91	G91	E91	F91 2,060,978	G91
7.2	Electric power system	E92	F92	G92	E92	F92 4,472,708	G92
7.3	Gas supply system	E93	F93	G93	E93	F93	G93
7.4	Transit or bus system	E94	F94	G94	E94	F94	G94
8.1	<b>All Other Expenditures</b> All other expenditures - See instructions - Specify <i>z</i>						
	Debt Service	E89 560,000	F89	G89	E89	F89	G89
8.2	All other expenditures - See instructions - Specify <i>z</i>						
	Misc. Projects	E89	F89 684,288	G89	E89	F89	G89
8.3	All other expenditures - See instructions - Specify <i>z</i>						
	Irrigation	E89	F89	G89	E89	F89 36,731	G89
Remarks							

CONTINUE ON PAGE 9 WITH PART V



## Part V INTERGOVERNMENTAL EXPENDITURES

FORM F-65(UT-2) (3-25-2005)

	GOVERNMENTAL FUNDS				ENTERPRISE FUNDS			
	Paid to State		Paid to Other Governments		Paid to State		Paid to Other Governments	
1	Fire	L24	M24		L24	M24		
2	Highways	L44	M44		L44	M44		
3	Police	L62	M62		L62	M62		
4	Sanitation	L81	M81		L81	M81		
5	Recreation	L61	M61		L61	M61		
6	Judicial and legal	L25	M25		L25	M25		
7	All other	L89	M89		L89	M89		

## Part VI PERSONNEL EXPENDITURES

	GOVERNMENTAL FUNDS				ENTERPRISE FUNDS			
	Amount				Amount			
1	Report the total expenditure for salaries, wages, and benefits included in column (a + c) of Part IV, as well as any salaries, wages, and benefits paid to your own government's employees on force account construction projects.							
	200				200			
		1,853,274				1,459,186		

Remarks

CONTINUE ON PAGE 10 WITH PART VII

## Part VII INDEBTEDNESS

Page 10

		GOVERNMENTAL AND ENTERPRISE FUNDS				Detail of long-term debt outstanding	
		Outstanding at beginning of year (a)	Issued during fiscal year (include all refunding debt) (b)	Retired during fiscal year (include all refunded debt) (c)	Total Outstanding (column (a) plus (b) minus (c)) (d)	Revenue and nonguaranteed bonds (e)	Guaranteed bonds (column (e) plus (f) should equal column (d)) (f)
<b>Long-term Outstanding Debt</b>							
1.1	Water supply system	19A 8,497,057	29A	39A 291,711	8,205,346	44A 8,205,346	41A
1.2	Electric supply system	19B	29B 7,845,000	39B	7,845,000	44B 7,845,000	41B
1.3	Sewer system	19X 2,844,000	29X	39X 123,000	2,761,000	44X 2,761,000	41X
1.4	Gas supply system	19C	29C	39C		44C	41C
1.5	Transit system	19D	29D	39D		44D	41D
1.6	Public debt for privately owned housing, industrial or business purposes	19T	24T	34T		44T	41T
1.7	All other purposes	19X 15,713,000	29X	39X 935,000	14,778,000	44X 14,778,000	41X
		Outstanding balance at beginning of fiscal year (a)	Issued during fiscal year (b)	Retired during fiscal year (c)	Balance at end of fiscal year (d)		
<b>Other Long-term Obligations</b>							
2.1	Capital lease purchase agreements	274,453		G89 86,583	187,870		
2.2	Accrued leave liability (sick leave and vacation)						
		Outstanding balance at beginning of fiscal year	Balance at end of fiscal year				
<b>Short-term (interest bearing) Debt</b>							
3	Total short-term debt	61V	64V				
Remarks							

CONTINUE ON PAGE 11 WITH PART VIII

**2005****Part VIII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR**

Cash and investments held at end of fiscal year	Reserves held for redemption of long-term debt	Unexpended proceeds from sales of bond issues held pending disbursement	All other funds except employee retirement funds
	W01	W31	W61
	2,823,808	9,893,253	21,033,500

**Part IX RATES**

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
1	Energy Sales and Use Tax Rate	6%			
2	Cable TV Franchise Tax Rate	6%			
3	Telephone Franchise Tax Rate	6%			

Remarks

**Part X DATA SUPPLIED BY**

Name (Please print)				Include with audit report submitted to: <b>Utah State Auditor Office</b> E310 State Capitol Complex Salt Lake City, UT 84114-2310  If you have any questions about the form, call or write:  <b>Richard Moon</b> Utah State Auditor Office E310 State Capitol Complex Salt Lake City, Utah 84114-2310 Phone: (801) 538-1334 or 1-800-622-1243 FAX: (801) 538-1383 Email: richardmoon@utah.gov
Roger Carter				
Telephone	Area code	Number	Extension	
	435	656-6307		
Title			Date	
City Manager			12-26-05	